

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
LEHMAN BROTHERS HOLDINGS INC. : Case No. 08-13555 (JMP)
:
Debtor :
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**NOTICE OF TRANSFER OF CLAIM
PURSUANT TO RULE 3001(e)(2)**

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives evidence and notice pursuant to Rule 3001(e)(2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this evidence and notice.

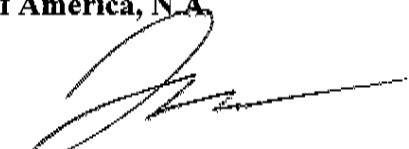
<u>Bank of America, N.A.</u>	<u>Investec Capital Accumulator</u>
Name of Transferee	Trust Limited
	Name of Transferor
<u>Proof of Claim Amount</u>	<u>Proof of Claim No.</u>
\$5,246,840.20	26262

You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to the Transferee at the address below.

TRANSFeree: Bank of America, N.A.
Address: c/o Bank of America Merrill Lynch
Bank of America Tower, 3rd Floor
One Bryant Park
New York, NY 10036
Attention: Gary Cohen, Ronald Torok

I declare under penalty of perjury that the information provided in this evidence and notice is true and correct to the best of my knowledge and belief.

Bank of America, N.A.

By: 
Name: Frank Kathan
Title: Managing Director

Date: November 19, 2009

Penalty for making a false statement: fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 & 3571.

BOA

Fax 6468555732

Nov 10 2009 05:43pm P012/016

EVIDENCE OF TRANSFER OF CLAIM

TO: Clerk, United States Bankruptcy Court, Southern District of New York

AND TO: Investec Capital Accumulator Trust Limited

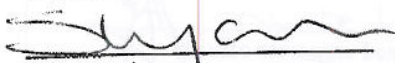
Investec Capital Accumulator Trust Limited, a closed ended investment company organized under the laws of Guernsey, with offices located c/o Investec Asset Management Limited, 2 Gresham Street, London EC2V 7QP ("Seller"), for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged and pursuant to the terms of a Transfer of Claim Agreement dated as of the date hereof, does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned to Bank of America, N.A., its successors and assigns, with offices located at Bank of America Tower, 3rd Floor, One Bryant Park, New York, NY 10036 ("Buyer"), all right, title and interest in and to the claims of Seller against LEHMAN BROTHERS HOLDINGS INC. (and its affiliates) in the amount of \$5,246,840.20, docketed as Claim No. 26262 (the "Claim") in the United States Bankruptcy Court, Southern District of New York, Case No. 08-13555 (JMP) (jointly administered).

Seller hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing this transfer and sale of the Claim as an unconditional sale and assignment and Buyer herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect to the Claim to Buyer.

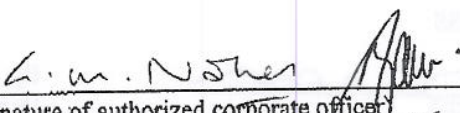
IN WITNESS WHEREOF, dated as of the 12th day of November, 2009.

**INVESTEC CAPITAL ACCUMULATOR TRUST
LIMITED**

WITNESS:


(Signature)


Name: **Sheila Ozanne**
Title: **For Company Secretary**
(Print name and title of witness)

By: 
(Signature of authorized corporate officer)


Name: **Gill Nobes**
Title: **Director/Company Secretary**
Tel.: **Grant Cameron**
Director/Company Secretary
01481710404

BANK OF AMERICA, N.A.

WITNESS:


(Signature)

Name: **Gary S. Cohen**
Title:
(Print name and title of witness)

By: 
(Signature of authorized corporate officer)

Name: **Frank Kotsen**
Title: **Managing Director**
Tel.: **646 855-8226**